

**Community Services Council
of Brevard County, Inc. d/b/a**



**FINANCIAL STATEMENTS
For the Year Ended December 31, 2015**



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Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard
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2014

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Community Services Council of Brevard County, Inc. d/b/a
Aging Matters in Brevard

Report on the Financial Statements

We have audited the accompanying financial statements of Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of December 31, 2015, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*; and Chapter 10.650, State of Florida Rules of the Auditor General, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited the Organization's 2014 financial statements, and our report dated April 16, 2015, expressed an unmodified opinion on those financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2014, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 15, 2016, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Cary Riggs & Ingram, L.L.C.

Melbourne, Florida

April 15, 2016

Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard
Statement of Financial Position
December 31, 2015 with Summarized Totals for December 31, 2014

	2015	2014 (Summarized Totals)
ASSETS		
Cash and cash equivalents		
Unrestricted	\$ 158,805	\$ 362,971
Temporarily restricted	253,865	351,800
Investments		
Unrestricted	826,459	831,326
Temporarily restricted	653,236	546,898
Permanently restricted by donor for endowment fund	101,070	100,909
Unconditional promises to give		
United Way of Brevard County, Inc. funding for next fiscal year	127,125	129,625
Accounts receivable	129,246	73,462
Grants receivable	572,661	404,753
Inventory	34,760	55,161
Prepaid expenses	49,247	50,648
Property and equipment at cost, less accumulated depreciation of \$1,363,892 in 2015 and \$1,301,440 in 2014	1,233,860	1,270,141
Other assets	1,117	555
Total assets	\$ 4,141,451	\$ 4,178,249
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	\$ 320,595	\$ 337,259
Deferred revenue	4,896	4,109
Note payable	527,313	579,316
Total liabilities	852,804	920,684
Net assets		
Unrestricted net assets		
Board designated net assets	27,824	27,824
Undesignated net assets	2,125,527	2,100,509
Temporarily restricted net assets		
Restricted for subsequent year's operations	127,125	129,625
Restricted for home-delivered meals	492,123	479,596
Restricted for vehicle	14,464	14,138
Restricted for Sunflower House GrandParenting Again	10,000	15,000
Restricted for Congregate Meals	370,966	370,416
Restricted for Community Care for the Elderly	19,548	19,548
Permanently restricted net assets		
Designated by donor for endowment fund	101,070	100,909
Total net assets	3,288,647	3,257,565
Total liabilities and net assets	\$ 4,141,451	\$ 4,178,249

The accompanying notes are an integral part of these financial statements

Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard
Statement of Activities
For the Year Ended December 31, 2015 with Summarized Totals for the Year Ended
December 31, 2014

	Unrestricted
Public support, revenues and gains	
Federal grants	\$ 2,002,053
State grants	1,214,061
United Way of Brevard County, Inc. funding for next fiscal year	-
State appropriated and local government funding	135,101
Contributions	
United Way	138,200
Client voluntary contributions	287,328
Fund-raising - other	179,121
Other	60,671
Program income - fees for services	686,753
Donated services	282,904
Net assets released from restrictions	
Expiration of time/use restrictions on	
United Way of Brevard County, Inc. funding	129,625
Expended for restricted purpose	30,704
Investment income	2,925
Kitchen	
Sales	\$ 372,264
Contributions to kitchen	10,184
Cost of kitchen sales	(387,626)
Loss on kitchen sales	(5,178)
Other revenue	40,821
Total public support, revenues and gains	5,185,089
Expenses	
Program services	
Community services	4,418,246
Supporting services	
Management and general	624,304
Fundraising	117,521
Total expenses	5,160,071
Change in net assets	25,018
Net assets, beginning of year	2,128,333
Net assets, end of year	\$ 2,153,351

The accompanying notes are an integral part of these financial statements

Temporarily Restricted	Permanently Restricted	Total 2015	2014 (Summarized Totals)
\$ -	\$ -	\$ 2,002,053	\$ 1,951,800
-	-	1,214,061	1,131,148
127,125	-	127,125	129,625
-	-	135,101	157,714
-	-	138,200	143,505
-	-	287,328	284,082
-	-	179,121	124,362
48,210	-	108,881	216,997
-	-	686,753	609,094
-	-	282,904	304,754
(129,625)	-	-	-
(30,704)	-	-	-
1,081	161	4,167	90,394
(10,184)	-	(10,184)	(6,693)
-	-	(5,178)	(76,248)
-	-	40,821	32,594
5,903	161	5,191,153	5,093,128
-	-	4,418,246	4,312,928
-	-	624,304	628,769
-	-	117,521	80,540
-	-	5,160,071	5,022,237
5,903	161	31,082	70,891
1,028,323	100,909	3,257,565	3,186,674
\$ 1,034,226	\$ 101,070	\$ 3,288,647	\$ 3,257,565

Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard
Statement of Functional Expenses
For the Year Ended December 31, 2015 with Summarized Totals for the Year Ended
December 31, 2014

PROGRAM SERVICES

	Community Care for the Elderly	Seniors at Lunch	Home- Delivered Meals for Seniors	Seniors Assistance Program
Expenses				
Salaries	\$ 168,442	\$ 208,453	\$ 327,089	\$ 162,413
Payroll taxes and workers' compensation	19,304	28,242	33,369	22,494
Employee benefits	29,957	33,345	46,738	25,533
Advertising	-	-	-	-
Business promotion	-	-	-	-
Dues and subscriptions	-	-	252	-
Equipment rental and expense	2,618	3,242	4,244	90
Food	-	229,656	697,999	-
Insurance	5,419	3,211	4,901	1,413
Interest	-	-	-	-
Miscellaneous	-	20	-	-
Occupancy	3,716	3,563	2,545	1,002
Office supplies and expenses	5,174	3,965	7,359	1,938
Printing and photography	2	1,612	3,019	455
Professional fees	12,203	7,972	14,684	5,375
Program supplies	-	2,890	21,233	89,127
Recognition	38	1,248	8,436	19
Repairs and maintenance	2,907	992	2,279	488
Subcontracted services	654,161	33,960	60,819	159,364
Telephone	3,040	4,370	2,183	322
Travel	5,501	15,234	23,457	20,075
Subtotal expenses before depreciation	912,482	581,975	1,260,606	490,108
Depreciation	-	-	-	-
Subtotal expenses	912,482	581,975	1,260,606	490,108
Less: kitchen expenses netted against kitchen revenues on the statement of activities	-	-	-	-
Total expenses reported by function	\$ 912,482	\$ 581,975	\$ 1,260,606	\$ 490,108

The accompanying notes are an integral part of these financial statements

PROGRAM SERVICES

Retired & Senior Volunteer Program	Senior TranServe Program/ Volunteers in Service to America	Community Home Care	Shared Cost Program	Health & Wellness	Sunflower House/ Caregiver Support Services	Total Program Services
\$ 57,870	\$ 36,086	\$ 583,952	\$ 2,244	\$ -	\$ 55,095	\$ 1,601,644
6,713	3,950	78,390	181	-	6,285	198,928
5,535	2,290	21,935	162	-	6,679	172,174
-	-	438	-	-	-	438
-	-	-	-	-	-	-
-	-	-	-	-	-	252
-	170	217	-	-	507	11,088
-	-	-	-	-	2,306	929,961
3,760	989	3,756	-	-	2,765	26,214
-	-	-	-	-	-	-
-	80	-	-	-	-	100
1,318	611	8,633	-	-	16,039	37,427
1,956	2,481	4,162	66	-	1,683	28,784
2,907	1,278	1,247	7	-	217	10,744
844	1,882	16,424	251	-	1,514	61,149
3,304	-	5,294	-	-	3,680	125,528
4,197	488	106	-	-	487	15,019
1,303	631	1,158	-	-	5,385	15,143
555	5,296	-	1,442	26,040	113,560	1,055,197
866	402	1,687	-	-	2,771	15,641
11,525	803	33,696	19	-	1,480	111,790
102,653	57,437	761,095	4,372	26,040	220,453	4,417,221
510	-	515	-	-	-	1,025
103,163	57,437	761,610	4,372	26,040	220,453	4,418,246
-	-	-	-	-	-	-
\$ 103,163	\$ 57,437	\$ 761,610	\$ 4,372	\$ 26,040	\$ 220,453	\$ 4,418,246

Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard
Statement of Functional Expenses (continued)
For the Year Ended December 31, 2015 with Summarized Totals for the Year Ended
December 31, 2014

SUPPORTING SERVICES

	Management and General	Fundraising	Cost of Goods Sold Kitchen	Total Supporting Services	2015 Total Expenses	2014 Total Expenses (Summarized Totals)
Expenses						
Salaries	\$ 367,346	\$ 59,439	\$ 97,814	\$ 524,599	\$ 2,126,243	\$ 2,007,149
Payroll taxes and workers' compensation	42,389	4,545	11,033	57,967	256,895	229,570
Employee benefits	51,405	-	15,352	66,757	238,931	229,425
Advertising	1,321	-	-	1,321	1,759	1,750
Business promotion	7,292	885	180	8,357	8,357	8,134
Dues and subscriptions	705	1,112	164	1,981	2,233	2,190
Equipment rental and expense	6,194	-	3,417	9,611	20,699	23,831
Food	4,733	11,663	207,036	223,432	1,153,393	1,052,434
Insurance	3,588	-	8,241	11,829	38,043	40,269
Interest	23,528	-	-	23,528	23,528	26,187
Miscellaneous	18	-	-	18	118	695
Occupancy	6,992	50	12,550	19,592	57,019	57,521
Office supplies and expenses	9,235	702	1,135	11,072	39,856	35,266
Printing and photography	-	1,112	111	1,223	11,967	14,246
Professional fees	14,862	2,785	2,876	20,523	81,672	100,969
Program supplies	4,871	34,356	168	39,395	164,923	139,616
Recognition	10,393	68	21	10,482	25,501	29,474
Repairs and maintenance	10,544	-	7,414	17,958	33,101	38,369
Subcontracted services	1,100	250	-	1,350	1,056,547	1,180,540
Telephone	3,255	-	830	4,085	19,726	21,476
Travel	7,806	554	7,204	15,564	127,354	138,289
Subtotal expenses before depreciation	577,577	117,521	375,546	1,070,644	5,487,865	5,377,400
Depreciation	46,727	-	12,080	58,807	59,832	59,433
Subtotal expenses	624,304	117,521	387,626	1,129,451	5,547,697	5,436,833
Less: kitchen expenses netted against kitchen revenues on the statement of activities	-	-	(387,626)	(387,626)	(387,626)	(414,596)
Total expenses reported by function	\$ 624,304	\$ 117,521	\$ -	\$ 741,825	\$ 5,160,071	\$ 5,022,237

The accompanying notes are an integral part of these financial statements

Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard
Statement of Cash Flows
For the Year Ended December 31, 2015 with Summarized Totals for the Year Ended
December 31, 2014

	2015	2014 (Summarized Totals)
Cash flows from operating activities		
Cash received from contributors	\$ 843,155	\$ 909,127
Grants received	3,048,993	3,083,396
Cash received from customers and other revenue sources	1,073,871	1,011,072
Cash paid to suppliers & employees	(5,042,782)	(4,929,561)
Interest and dividends received	70,557	59,268
Interest paid	(23,528)	(26,187)
Net cash provided by (used in) operating activities	(29,734)	107,115
Cash flows from investing activities		
Purchase of property and equipment	(52,342)	(63,119)
Purchase of investments	(168,022)	(328,986)
Net cash used in investing activities	(220,364)	(392,105)
Cash flows from financing activities		
Principal payments on note payable	(52,003)	(49,344)
Net cash used in financing activities	(52,003)	(49,344)
Net decrease in cash and cash equivalents	(302,101)	(334,334)
Net cash and cash equivalents at the beginning of the year	714,771	1,049,105
Net cash and cash equivalents at the end of the year	\$ 412,670	\$ 714,771

**Cash and cash equivalents are reflected on the Statement of
Financial Position as follows**

	2015	2014
Cash and cash equivalents, unrestricted	\$ 158,805	\$ 362,971
Cash and cash equivalents, temporarily restricted	253,865	351,800
Total	\$ 412,670	\$ 714,771

The accompanying notes are an integral part of these financial statements.

Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard
Statement of Cash Flows (continued)
For the Year Ended December 31, 2015 with Summarized Totals for the Year Ended
December 31, 2014

	2015	2014 (Summarized Totals)
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Change in net assets	\$ 31,082	\$ 70,891
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	88,623	83,139
Unrealized loss (gain) on investments	66,390	(31,126)
Decrease (increase) in		
Unconditional promises to give	2,500	10,556
Accounts receivable	(55,784)	(10,131)
Grants receivable	(167,908)	8
Inventory	20,401	(9,072)
Prepaid expenses	1,401	(23,361)
Other assets	(562)	(12)
Increase (decrease) in		
Accounts payable and accrued expenses	(16,664)	15,783
Deferred revenue	787	440
Net cash provided by (used in) operating activities	\$ (29,734)	\$ 107,115
Supplemental data for non-cash activities		
Donated services	\$ 282,904	\$ 304,754

The accompanying notes are an integral part of these financial statements.

Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Agency

Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard (the “Organization”) is a nonprofit organization, organized to develop solutions to community problems, and to promote and maintain independence and to maximize the quality of life for seniors. The following is a summary of community service programs:

Community Care for the Elderly: provides case management to frail elderly seniors including developing a care plan, monitoring and reassessment on an annual basis.

Seniors at Lunch: provides nutritionally balanced meals and social contact in a congregate setting to senior citizens in Brevard County.

Home-Delivered Meals for Seniors: delivers a nutritionally balanced meal and social contact to senior citizens six days a week in the home.

Seniors Assistance Program: provides basic home maintenance, bus transportation to congregate meals and legal counseling for low-income senior citizens.

Retired & Senior Volunteer Program: provides coordination of senior volunteer involvement in local community nonprofit organizations.

Senior TranServe Program: recruits volunteer drivers who provide ambulatory, homebound seniors 60 years and older with individualized, door to door transportation so they may access medical care, shop for food, participate in social activities with family and friends and travel to other basic need destinations. Vets driving Vets transportation program schedules rides with veteran volunteer drivers and ambulatory, low-income veterans so they may access the VA Clinic and other medical facilities, which keep them linked to essential services that maintain health and independence.

Community Home Care: provides a safe, healthy environment to provide non-medical home care while giving a caregiver and family peace of mind while receiving homemaking services, companion services, respite care, personal care, chore services and shopping assistance for residents who are 60 and over or adults with disabilities.

Shared Cost Program: provides homemaking, personal care and other support services for elders who can afford to pay part of the cost. This program is based on the elder’s income and expenses.

Health & Wellness: Older Americans Act Title III-D health and wellness services are designed to help seniors prevent/manage chronic disease and promote healthier lifestyles through educational materials/programs, health screenings, nutrition education, exercise classes and local outreach.

Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Nature of Agency – (continued)

Sunflower House and Caregiver Support Services: is a community resource center for caregivers and seniors located at the Merritt Square Mall. Supportive services for caregivers include training, referral and support groups. Seniors of all ability levels enjoy weekly classes to promote healthy aging and lifelong recreation.

The Brevard Community Kitchen (the “Kitchen”): prepares meals used in the Organization’s nutrition programs described above. The Kitchen also performs catering for outside entities. The financial results of the Kitchen’s operations are displayed in the revenue section of the statement of activities.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board. Under these standards, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

Subsequent Events

Subsequent events have been reviewed through the date of the auditors’ report, the date which the financial statements were available to be issued.

Tax Status

The Organization is exempt from income taxes under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3) and is classified as other than a private foundation. Contributions to the Organization are qualified as deductions for charitable contributions.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard
Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments

Investments consist of mutual funds which are stated at fair market value. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

Promises to Give

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities or expenses depending on the form of the benefit(s) received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Accounts and Grants Receivable

The Organization has receivables for grant funding and for services provided during the year in conjunction with their programs. The Organization considers accounts and grants receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required.

Inventory

Inventories of food, kitchen and home improvement supplies are stated at the lower of cost (determined principally under the first-in, first-out method) or market.

Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses.

Property and Equipment

It is the Organization's policy to capitalize property and equipment over \$500. Lesser amounts are expensed. Property and equipment is carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets.

Other Assets

Other assets consist of deposits.

Deferred Revenue

Advance payments received from grantor agencies are deferred and recognized over the periods to which the payments relate.

Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Advertising

Advertising costs are expensed as incurred. Advertising expense totaled \$1,759 in 2015.

Designation of Net Assets

Designations are voluntary board-approved segregations of unrestricted net assets for specific purposes. The Board of Directors has designated monies for capital expansion for programs for the aging.

Permanently Restricted Net Assets

Total donations for The Helping Hands Endowment Fund are \$100,000. Per the donor agreement, management is required to add an appropriate percentage of the income produced by the investment to the Endowment Fund. Management has determined an appropriate percentage to be 2.5%. Interest and dividends from the endowment in excess of 2.5% is restricted to be used to benefit both the Home-delivered Meals for Seniors program and the Community Care for the Elderly program; however, in the event of an extraordinary need in another program, income may be temporarily used for that program if authorized by the Board of Directors. Management has determined all unrealized gains are to be treated as temporarily restricted for the benefit of the aforementioned programs. In the current year, \$161 of interest and dividend income was considered permanently restricted and added to corpus (Note 4 and Note 9).

Allocation of Functional Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services.

Donated Services

Donated services, where they require specialized skills, are provided by individuals possessing those skills and would typically need to be purchased if not provided by donations, are recorded at values consistent with those amounts which would be paid salaried personnel for similar services.

Donated Equipment

Donated materials and equipment are reflected in the accompanying statements at their estimated fair market values at date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support.

Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Restricted and Unrestricted Revenue and Support

Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor for the Kitchen is reported as an increase in temporarily restricted net assets according to its source of funds and a decrease in temporarily restricted net assets to support the kitchen when the restriction expires in the same reporting period. Other support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. Donor-restricted support that does not expire in the reporting period in which the support is recognized is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. Federal and state grant awards are classified as deferred revenue until expended for the purposes of the grants since they are conditional promises to give.

Fair Value of Financial Instruments

The Financial Accounting Standards Board Accounting Standards Codification (FASC) 825-10, "Disclosure about Fair Value of Financial Instruments," requires disclosure of an estimate of fair value of certain financial instruments. The Organization's significant financial instruments are cash, certificates of deposit, accounts and grants receivable, other short-term assets and liabilities and a note payable. For these financial instruments, carrying values approximate fair value.

Uses of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard
Notes to Financial Statements**

NOTE 2: PROPERTY AND EQUIPMENT

Property and equipment consists of the following at December 31, 2015:

	Cost	Accumulated Depreciation	Net	Estimated Life
Land	\$ 31,113	\$ -	\$ 31,113	-
Building	653,996	359,393	294,603	20 – 39 years
Improvements	1,187,478	416,030	771,448	20 – 39 years
Kitchen equipment	374,200	315,736	58,464	3 – 20 years
Vehicles	187,660	142,008	45,652	5 – 6 years
Computer equipment	82,748	60,835	21,913	3 – 6 years
Office furniture and equipment	80,557	69,890	10,667	5 – 10 years
Total	\$ 2,597,752	\$ 1,363,892	\$ 1,233,860	

Depreciation expense is \$88,623 for the year. Depreciation expense of \$58,807 and \$1,025 was charged to supporting services and programs, respectively, and \$28,791 was charged to programs through food subcontracted services.

NOTE 3: FAIR VALUE MEASUREMENT

FASC 820-10, “Fair Value Measurements,” establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under the standard are described as follows:

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.
Level 2	<p>Inputs to the valuation methodology include</p> <ul style="list-style-type: none"> • quoted prices for similar assets or liabilities in active markets; • quoted prices for identical or similar assets or liabilities in inactive markets; • inputs other than quoted prices that are observable for the asset or liability; • inputs that are derived principally from or corroborated by observable market data by correlation or other means. <p>If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.</p>
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability’s fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard
Notes to Financial Statements

NOTE 3: FAIR VALUE MEASUREMENT (Continued)

The following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at December 31, 2015.

Mutual funds – Valued at the closing price reported in the active market in which the individual funds are traded.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Organization’s assets recorded at fair value as of December 31, 2015:

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	
Mutual funds	\$ 1,580,765	\$	1,580,765

The Organization’s investments are reported at fair value in the accompanying statement of financial position. The carrying amounts reflected in the statement of financial position for cash and cash equivalents approximate the respective fair values due to the short maturities of those instruments.

NOTE 4: INVESTMENT INCOME

The following schedule summarizes the investment return and its classification in the statement of activities for the year ended December 31, 2015:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Interest and dividends	\$ 65,858	\$ 4,538	\$ 161	\$ 70,557
Unrealized loss	(62,933)	(3,457)	-	(66,390)
Total investment gain	\$ 2,925	\$ 1,081	\$ 161	\$ 4,167

Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard
Notes to Financial Statements

NOTE 5: ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued expenses at December 31, 2015 are comprised of the following:

Trade payables	\$ 145,090
Salaries payable	126,430
Accrued benefits	46,686
Other	2,389
Total	\$ 320,595

NOTE 6: PROMISES TO GIVE

The promises to give as of December 31, 2015 of \$127,125 are unconditional and due in 2016. The unconditional promises are considered to be fully collectible.

In addition, the Organization received the following conditional promises to give that are not recognized as assets in the statement of financial position:

	2015
Conditional promises to give from granting agencies upon the raising of matching funds	\$ 2,527,972

NOTE 7: CONCENTRATIONS

Financial instruments that potentially subject the Organization to concentrations of credit risk consist primarily of temporary cash investments and accounts receivable.

- A substantial portion of the Organization’s receivables relate to contracts and/or grants with the State of Florida. The amount receivable at December 31, 2015 was \$529,514.
- A substantial portion of the Organization’s revenues are from federal and state grantor agencies 39% and 23%, respectively. If these agencies were to reduce or terminate funding, the Organization would have a significant decrease in revenues.
- The Organization maintains its cash and cash equivalent balances with several financial institutions that are insured by the Federal Deposit Insurance Corporation (FDIC). Deposit accounts are insured up to \$250,000 by the FDIC in aggregate per financial institution. All of the Organization’s bank balances were fully insured at December 31, 2015.
- The Organization maintains investments in mutual funds at several investment firms that are insured up to \$500,000, with a limit of \$250,000 for cash, by the Securities Investor Protection Corporation. \$903,667 of the amounts maintained at the investment firms were not insured as of December 31, 2015.

Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard
Notes to Financial Statements

NOTE 8: NOTE PAYABLE

The note payable at December 31, 2015 consists of the following:

Note payable to a financial institution for building and improvements; payable in monthly installments of principal and interest on the outstanding balance commencing December 23, 2004, maturing April 23, 2024. The note was payable in monthly installments of \$7,026, including both principal and interest, through November 23, 2009. The note was equal to one percentage point over the adjusted prime rate, applied on each of the following adjustment dates: December 23, 2009, 2014 and 2019. The initial rate was 6.0% per annum. The interest rate was adjusted at December 23, 2009 to 4.25% and monthly installments were reduced to \$6,294. The note is collateralized by a security interest in the building.

\$ 527,313

Future maturities of the note payable as of December 31, 2015 are as follows:

2016	\$ 54,077
2017	56,421
2018	58,866
2019	61,417
2020	64,079
Thereafter	232,453
Total	\$ 527,313

NOTE 9: ENDOWMENT

The Organization's endowment consists of The Helping Hands Endowment Fund. Per the donor agreement, management is required to add an appropriate percentage of the income produced by the investment to the Endowment Fund. Management has determined an appropriate percentage to be 2.5%. Interest and dividends from the endowment in excess of 2.5% is restricted to be used to benefit both the Home-delivered Meals for Seniors program and the Community Care for the Elderly Program. The endowment includes donor-restricted funds and funds designated by the Board of Directors to function as endowments. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard
Notes to Financial Statements

NOTE 9: ENDOWMENT (Continued)

The Board of Directors of the Organization has interpreted Florida Uniform Prudent Management of Institutional Funds Act (FUPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by FUPMIFA. In accordance with FUPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization's investment policies.

Investment Return Objectives, Risk Parameters and Strategies. The Organization has adopted investment and spending policies, approved by the Board of Directors, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well-diversified asset mix, which includes mutual funds, that is intended to result in a consistent inflation-protected rate of return. Therefore, the Organization expects its endowment assets, over time, to produce an average rate of return of approximately 4% annually. Actual returns in any given year may vary from this amount. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

Spending Policy. The Organization has a policy of using earnings after all grant funds and restricted contributions have been expended first for the Home-delivered Meals for Seniors program and the Community Care for the Elderly Program.

Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard
Notes to Financial Statements

NOTE 9: ENDOWMENT (Continued)

Endowment net asset composition by restriction and the change during the year ended December 31, 2015 is as follows:

	Permanently Restricted Donor restricted	Temporarily Restricted Donor restricted	Total
December 31, 2014	\$ 100,909	\$ 19,319	\$ 120,228
Investment income	161	1,081	1,242
December 31, 2015	\$ 101,070	\$ 20,400	\$ 121,470

NOTE 10: COMMITMENT

The Organization leases office space under a lease which began March 1, 2002 and was extended to March 31, 2016 for \$210 per month. This lease was renewed on February 17, 2016 for the period April 1, 2016 through March 31, 2017 with payments of \$221 per month.

The Organization leases other space to operate the Sunflower House under a lease which began December 1, 2007 and was extended to March 31, 2016 for \$1,130 per month. On April 4, 2016 the organization renewed the lease for another 5 years, see Note 16.

In addition, the Organization leases certain office equipment under non-cancelable operating lease agreements expiring September 30, 2019.

The Organization also rents storage units under a month to month cancelable agreement at \$270 per month.

The Organization's total rent expense for 2015 was \$33,878.

Future minimum payments under non-cancelable operating leases as of December 31, 2015 are as follows:

2016	\$ 19,089
2017	14,769
2018	14,769
2019	10,093
Total	\$ 58,720

Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard
Notes to Financial Statements

NOTE 11: DONATED SERVICES

The value of donated services included in the financial statements and the corresponding expenses for the year ended December 31, 2015 are as follows:

	Occupancy	Travel	Program Supplies	Other	Sub- Contract	Total
Administration	\$ -	\$ -	\$ -	\$1,350	\$ -	\$ 1,350
Home-Delivered Meals for Seniors	-	60,819	-	-	-	60,819
Seniors at Lunch	33,000	-	-	960	-	33,960
Seniors Assistance Program	-	-	-	-	80,221	80,221
Retired Senior Volunteer Program	-	5,296	-	-	-	5,296
Community Care for Disabled Adults	-	-	555	-	-	555
Community Care for the Elderly	-	-	2,316	-	86,920	89,236
Sunflower House/ Caregiver Support Services	-	-	2,421	-	9,046	11,467
Total	\$ 33,000	\$66,115	\$ 5,292	\$2,310	\$176,187	\$ 282,904

For the year ended December 31, 2015, other donated services in the table above consist of \$1,350 for business promotion and \$960 for communications.

In addition, donated services with an estimated value of \$1,289,150 were not recognized in the financial statements because they did not meet the criteria for recognition under FASB ASC 958-605.

NOTE 12: RETIREMENT PLAN

All employees of the Organization are eligible to participate in the Organization's 403(b) Thrift Plan (the "Plan"). There is no minimum age or service requirement for participation in the Plan. Beginning with the second year of participation, the Organization's base contribution will be two percent of the employee's salary. In addition to the two percent employer contribution, employee contributions will be matched up to three percent beginning with the third year of participation. The Organization's annual maximum contribution will be five percent of eligible wages. During the year ended December 31, 2015, the cost to the Organization was \$65,556.

Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard
Notes to Financial Statements

NOTE 13: RELATED PARTIES

During 2015, marketing, consulting and advertising services were purchased from a company that is owned by a board member. The cost of these services for fiscal year 2015 was \$3,419.

NOTE 14: UNCERTAIN TAX POSITIONS

The Organization is exempt from federal and state income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3). Therefore, only income from business unrelated to the Organization's charitable purpose is subject to federal or state income tax.

The Organization follows the accounting guidance for uncertainty in income taxes using the provisions of Financial Accounting Standards Board (FASB) Accounting Standard Codification (ASC) 740, *Income Taxes*. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more-likely-than-not the position will be sustained upon examination by the tax authorities.

As of December 31, 2015, the Organization had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. Additionally, the Organization had no interest and penalties related to income taxes.

With few exceptions, the Organization is no longer subject to U.S. federal, state and local income tax examinations by tax authorities for years before 2012.

NOTE 15: PRIOR PERIOD INFORMATION

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2014, from which the summarized information was derived.

NOTE 16: SUBSEQUENT EVENTS

On April 4, 2016 the Organization entered into an agreement to renew the lease for the location of the Sunflower House program. The new lease period is April 1, 2016 through February 28, 2019. Lease payments vary from \$1,250 to \$1,450 per month. Total minimum future lease payments under this lease are \$46,355 (See Note 10).

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**ADDITIONAL ELEMENTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS,
OMB CIRCULAR A-133 AND
CHAPTER 10.650, RULES OF THE AUDITOR GENERAL**

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of
Community Services Council of Brevard County, Inc. d/b/a
Aging Matters in Brevard

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of December 31, 2015, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 15, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Caru, Riggs & Ingram, L.L.C.

Melbourne, Florida

April 15, 2016

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

To the Board of Directors of
Community Services Council of Brevard County, Inc. d/b/a
Aging Matters in Brevard

Report on Compliance for Each Major Federal Program and State Project

We have audited Community Services Council of Brevard County, Inc.'s d/b/a Aging Matters in Brevard (the "Organization") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement*, and the requirements described in the *Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on each of the Organization's major federal programs and state projects for the year ended December 31, 2015. The Organization's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs and state projects.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*; and Chapter 10.650, State of Florida Rules of the Auditor General. Those standards, OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination on the Organization's compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended December 31, 2015.

Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program or state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purposes.

Carri Riggs & Ingram, L.L.C.

Melbourne, Florida

April 15, 2016

**Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard
Schedule of Findings and Questioned Costs – Federal Programs and State Projects
For the Year Ended December 31, 2015**

Section I—Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ___ yes X no
- Significant deficiency(ies) identified: ___ yes X none reported

Noncompliance material to financial statements noted? ___ yes X no

Federal Awards and State Projects

Internal control over major federal programs and state projects:

- Material weakness(es) identified? ___ yes X no
- Significant deficiency(ies) identified? ___ yes X none

Type of auditors’ report issued on compliance for major federal programs and state projects: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 and/or Chapter 10.650? ___ yes X no

Identification of major federal programs and state projects:

<u>Federal CFDA Numbers</u>	<u>Federal Program or Cluster</u>
93.044	Special Programs for Aging, Title III, Part B, Supportive Services and Senior Centers - 2015
93.045	Special Programs for Aging, Title III, Part C-1, Congregate Meals and Part C-2, Home Delivered Meals – 2015
93.053	Nutritional Services Incentive Program – 2015 and 2016

<u>State CSFA Numbers</u>	<u>Name of State Project</u>
65.010	Community Care for the Elderly

Dollar threshold used to distinguish between type A and B programs was \$300,000 for major federal programs and \$300,000 for major state projects.

Auditee qualified as a low-risk auditee for federal purposes? X yes _no

Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard
Schedule of Findings and Questioned Costs – Federal Programs and State Projects
(continued)
For the Year Ended December 31, 2015

Section II–Financial Statement Findings

No matters were reported.

Section III–Federal Award Findings and Questioned Costs

No matters were reported.

Section IV–State Project Findings and Questioned Costs

No matters were reported.

Other Issues

No summary of Prior Audit Findings is required because there were no prior audit findings related to federal award programs or state projects.

No management letter is required because there were no items related to State financial assistance required to be reported in the management letter.

No Corrective Action Plan is required because there were no findings required to be reported under either OMB Circular A-133 or the Florida Single Audit Act.

**Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2015**

Federal Agency, Pass-through Entity, Federal Program/State Project	CFDA/ CSFA No.	Grant/ Contract No.	Expenditures
U.S. Department of Health and Human Services			
Indirect Programs			
Passed through Senior Resource Alliance			
Aging Cluster			
Special Programs for Aging, Title III, Part B, Supportive Services and Senior Centers	93.044	BCSC-OAA-15	\$ 424,412
Special Programs for Aging, Title III, Part C-1, Congregate Meals	93.045	BCSC-OAA-15	360,591
Special Programs for Aging, Title III, Part C-2, Home Delivered Meals	93.045	BCSC-OAA-15	712,443
Nutrition Services Incentive Program	93.053	BCSC-NSIP-16	41,332
Nutrition Services Incentive Program	93.053	BCSC-NSIP-15	140,267
Total Aging Cluster			1,679,045
Community Outreach and Wellness	93.052	BCSC-EBP-IIID-15	28,985
National Family Caregiver Support Program	93.052	BCSC-OAA-15	185,158
Total National Family Caregiver Support Program			214,143
Total U.S. Department of Health and Human Services			1,893,188
Corporation for National and Community Service			
Direct Programs			
Retired and Senior Volunteer Service 2014-2015	94.002	13SRSFL008	58,675
Retired and Senior Volunteer Service 2013-2014	94.002	13SRSFL008	26,908
Total Retired and Senior Volunteer Service			85,583
Total Corporation for National and Community Service			85,583
U.S. Department of Housing and Urban Development			
Indirect Programs			
Passed through the City of Cocoa, Florida			
Community Development Block Grant	14.218	FY 15-16	1,900
Community Development Block Grant	14.218	FY 14-15	5,632
Total passed through the City of Cocoa, Florida			7,532
Passed through the City of Palm Bay, Florida			
Community Development Block Grant	14.218	FY 15-16	3,750
Total passed through the City of Palm Bay, Florida			3,750
Passed through the City of Titusville, Florida			
Community Development Block Grant	14.218	FY 15-16	4,500
Community Development Block Grant	14.218	FY 14-15	7,500
Total passed through the City of Titusville, Florida			12,000
Total U.S. Department of Housing and Urban Development			23,282
Total Expenditures of Federal Awards			\$ 2,002,053

Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard
Schedule of Expenditures of Federal Awards and State Financial Assistance
(continued)
For the Year Ended December 31, 2015

Florida Department of Elder Affairs

Indirect Programs

Passed through Senior Resource Alliance

Home Care for the Elderly	65.001	BCSC-HCE-16	\$	24,597
Home Care for the Elderly	65.001	BCSC-HCE-15		59,485
Total Home Care for the Elderly				84,082
Community Care for the Elderly	65.010	BCSC-CCE-16		546,421
Community Care for the Elderly	65.010	BCSC-CCE-15		583,558
Total Community Care for the Elderly				1,129,979
Total Expenditures of State Financial Assistance			\$	1,214,061

Note A - Significant Accounting Policies:

The Schedule of Expenditures of Federal Awards and State Financial Assistance is a summary of the Organization's federal award programs and state financial assistance projects presented on the accrual basis of accounting in accordance with generally accepted accounting principles.